

**SINGLE BUSINESS TAX**  
**STATUTORY EXEMPTION/BUSINESS INCOME AVERAGING**  
**- Persons Other Than Corporations -**  
This form is issued under authority of P.A. 228 of 1975.  
See instruction booklet for filing guidelines.

**C-8000G**  
**1997**

**IMPORTANT:** You must have four (4) taxable years preceding 1997 to qualify for business income averaging.

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
A TAXABLE YEARS (Years Ending In)	B BUSINESS INCOME* (Form C-8000, line 11, <b>cannot be less than zero</b> )
3 <b>1997</b>	.00
4 <b>1996</b>	.00
5 <b>1995</b>	.00
6 <b>1994</b>	.00
7 <b>1993</b>	.00
8 Total Business Income Add lines 3 through 7.	.00
9 <b>Average Business Income</b> Divide the amount on line 8 by the number 5.	.00

If the amount on line 9 is greater than line 3, do not average your business income. If the amount on line 9 is less than line 3, use the amount on line 9, average business income, to compute your statutory exemption only. See the instructions for *SBT Statutory Exemption Schedule* (form C-8043).

**\*IMPORTANT:** If you had no business income because you were not required to file an annual return, determine a business income on the appropriate worksheet in the instruction booklet: Worksheet 1 (Individuals and Fiduciaries) or Worksheet 2 (Partnerships). Attach this schedule to your return.